

## Audit Issues and Closure Report

**Client Name:**

**Audit No:** CUST0001/AUD/2024-2025/00001 - Statutory Audit PCAOB

Sl No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	Audit procedure	CAM	Yes	Deviations noted	conclusion		WIP	Observations	Detailed procedure discussed and written